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Lafayette Parish Law Library Commission

FINANCIAL STATEMENTS

December 31, 2012

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date APR 10 2013

DELHOMME LEBLANC & ASSOCIATES LLC
CERTIFIED PUBLIC ACCOUNTANTS

Lafayette Parish Law Library Commission
Lafayette, Louisiana

Transmittal Letter

Annual Financial Statements

March 26, 2013

Ms. Suzanne Elliott
Engagement Manager
Office of Legislative Auditor
1600 North Third Street
Baton Rouge, LA 70802

Dear Ms. Elliott:

In accordance with Louisiana Revised Statute 24:513, enclosed are the Affidavit and Revenue Certification Form and annual financial statements for my office, as of and for the year ended December 31, 2012. The statements include all funds under the control of this entity. The accompanying financial statements have been prepared on the accrual basis of accounting.



Officer's Signature

Susan Holliday

Officer's Name

Enclosures

Affidavit and Revenue Certification

Lafayette Parish Law Library Commission
Lafayette Parish
Lafayette, Louisiana

Annual Sworn Financial Statements and Certification of Revenues \$50,000 or less

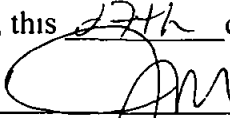
The annual sworn financial statements are *required* by Louisiana Revised Statute 24 514 *to be filed with the Legislative Auditor within 90 days after the close of the fiscal year.* The certification of revenues of \$50,000 or less, if applicable, is required by Louisiana Revised Statute 24 513(I)(1)(c)(i)

Personally came and appeared before the undersigned authority, **Susan Holliday**, who, duly sworn, deposes and says that the financial statements herewith given present fairly the financial position of **Lafayette Parish Law Library Commission** as of **December 31, 2012**, and the results of operations for the year then ended, in accordance with the basis of accounting described within the accompanying financial statements

In addition, **Susan Holliday**, who, duly sworn, deposes and says that **Lafayette Parish Law Library Commission** received \$50,000 or less in revenues and other sources for the year ending **December 31, 2012** and accordingly, is not required to have an audit for the previously mentioned year


Officer Signature

Sworn to and subscribed before me, this 27th day of March, 2013


Notary Public *for Louisiana*
Bar 33602 expires @ death

Officer's Name. Susan Holliday
Officer's Title: Executive Director
Address P O Box 2194
Lafayette, LA 70502
Telephone Number (337) 237-4700

DELHOMME LEBLANC & ASSOCIATES LLC

CERTIFIED PUBLIC ACCOUNTANTS

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TERRY J DELHOMME, CPA, APAC
KOLETTE C LEBLANC, CPA, APAC

SARA E GIROUARD, CPA, MT

MEMBER OF
AMERICAN INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS
SOCIETY OF LOUISIANA
CERTIFIED PUBLIC ACCOUNTANTS

To the Board of Trustees of
Lafayette Parish Law Library Commission
Lafayette, LA

We have compiled the accompanying statement of net assets of Lafayette Parish Law Library Commission as of December 31, 2012, and the related statement of revenues, expenses, and changes in fund balance – net assets for the year then ended. We have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or provide any assurance about whether the financial statements are in accordance with accounting principles generally accepted in the United States of America.

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial statements.

Our responsibility is to conduct the compilation in accordance with Statements for Accounting and Review Services issued by the American Institute of Certified Public Accountants. The objective of a compilation is to assist management in presenting financial information in the form of financial statements without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial statements.

Management has elected to omit substantially all of the disclosures and the statement of cash flows required by generally accepted accounting principles. If the omitted disclosures and the statement of cash flows were included in the financial statements, they might influence the user's conclusions about the Organization's financial position and changes in net assets. Accordingly, the financial statements are not designed for those who are not informed about such matters.

We are not independent with respect to Lafayette Parish Law Library Commission.

Sincerely,


Delhomme LeBlanc & Associates LLC

March 26, 2013

Statement A

Lafayette Parish Law Library Commission
Statement of Net Assets
December 31, 2012

	General Fund	Other Fund	Total
<u>Assets</u>			
Cash and cash equivalents on hand	\$ 14,682	\$ -	\$ 14,682
Equipment (cost of computers, copier, and security system)	-	5,052	5,052
Less accumulated depreciation	-	(468)	(468)
Total Assets	<u>\$ 14,682</u>	<u>\$ 4,584</u>	<u>\$ 19,266</u>
<u>Liabilities and Fund Balance - Net Assets</u>			
Accounts payable	\$ -	\$ -	\$ -
Fund balance deficit - Unrestricted Net Assets	19,266	-	19,266
Total Fund Balances	<u>19,266</u>	<u>-</u>	<u>19,266</u>
Total Net Assets	<u>\$ 19,266</u>	<u>\$ -</u>	<u>\$ 19,266</u>

SEE ACCOUNTANTS' COMPILATION REPORT

Statement B

Lafayette Parish Law Library Commission
Statement of Revenues, Expenses, and Changes in Fund Balance - Net Assets
For the Year Ended December 31, 2012

	<i>General</i> Fund	<i>Other</i> Fund	Total
<u>Revenue</u>			
Court costs, fees and reimbursements	\$ 46,480	\$ -	\$ 46,480
<u>Expenses</u>			
Copier Maintenance	100	-	100
Depreciation Expense	-	468	468
Professional Fees	827	-	827
Rent and reimbursements for shared office	8,400	-	8,400
Subscriptions and updates	15,200		15,200
	<u>24,527</u>	<u>468</u>	<u>24,995</u>
 Decrease in Fund Balance - Net Assets	 <u>21,953</u>	 <u>(468)</u>	 <u>21,485</u>
 Fund Balance - Net Assets at beginning of year	 <u>(2,219)</u>	 <u>-</u>	 <u>(2,219)</u>
Fund Balance - Net Assets at beginning of year-restated	<u>(2,219)</u>	<u>-</u>	<u>(2,219)</u>
 Fund Balance - Net Assets at end of year	 <u>\$ 19,734</u>	 <u>\$ (468)</u>	 <u>\$ 19,266</u>

SEE ACCOUNTANTS' COMPILATION REPORT